

## **Department of Revenue**

### **Notice of Public Hearing to Adopt Rules**

A public hearing will be held in the basement conference room of the Anderson Building, 445 E. Capitol Avenue, Pierre, South Dakota, on November 1, 2018, at 1:00 p.m. to consider the adoption and amendments of proposed rules numbered:

#### **Business Tax**

##### **64:09:01:08**

In effect, the rule will be repealed. The reason for the repeal of this rule is that, after a Hughes County Circuit Court decision, PPM Technical Services, Inc. v. South Dakota Department of Revenue, the Department made policy changes to how use tax applies to the storage of tangible personal property. As a result, the policy change has rendered this rule obsolete.

#### **Division of Motor Vehicles**

##### **61:24:02:03**

In effect, the rule now includes language referencing electronic licensure capabilities. The reason for adopting the proposed rule change is to update the rules to reflect current practice.

##### **61:24:03:12**

In effect, the rule amendment clarifies that the exception pertains to manufactured home dealers and to remove reference to a department title process which was discontinued based upon statutory requirements. The reason for adopting the proposed rule change is to conform with statutory requirements.

##### **64:28:10:01**

In effect, the rule amendment increases the fee to conform with the statutory increase. The reason for adopting the proposed rule change is to comply with the statute.

##### **64:29:02:04.03**

In effect, the rule repeal eliminates outdated practices. The reason for repeal of this rule is to update the rule due to legislative changes and comply with rule authority of the agency.

#### **Property and Special Taxes Division**

**64:75:01:01 to 64:75:01:03, inclusive, 64:75:01:05, 64:75:01:09, 64:75:02:01, 64:75:02:05, 64:75:03:01, 64:75:03:04 to 64:75:03:06, inclusive, 64:75:04:01, 64:75:04:06, 64:75:04:12, 64:75:04:17 to 64:75:04:19, inclusive, 64:75:04:21, 64:75:04:23, 64:75:04:24, 64:75:05:04, 64:75:05:05, 64:75:05:08**

In effect, the proposed rule changes will reflect changes in statute and comply with form and style guidelines. The reason for adopting these changes is in response to statutory changes.

**64:75:01:04, 64:75:01:06 to 64:75:01:08, inclusive, 64:75:02:04, 64:75:03:03, 64:75:03:07 to 64:75:03:09, inclusive, 64:75:03:11, 64:75:03:12, 64:75:04:04, 64:75:04:05, 64:75:04:11**

In effect, the rule changes will eliminate obsolete and redundant rules. The reason for repeal of these rules is to eliminate obsolete and redundant rules.

**64:75:02:07 & 64:75:02:08**

In effect, the new rules will require applicants to submit related federal licensure material. The reason for adopting these rules is to implement recently passed legislation.

**64:75:03:02, 64:75:03:14, 64:75:03:15, 64:75:04:02, 64:75:04:13, 64:75:04:14, 64:75:04:25, 64:75:05:09, 64:75:06:04 to 64:75:06:06, inclusive, 64:75:06:08, 64:75:07:01, 64:75:08:01 to 64:75:08:05, inclusive, 64:75:08:07 to 64:75:08:13, inclusive**

In effect, the rule changes will combine or replace related provisions and repeal redundant chapters. The reason for amending and repealing these rules is to ensure uniform regulation of alcoholic beverages.

Persons interested in presenting data, opinions, and arguments for or against the proposed rules may do so by appearing in person at the hearing or by sending them to the South Dakota Department of Revenue, Anderson Building, 445 E. Capitol Avenue, Pierre, South Dakota 57501.

After the hearing, the Department will consider all written and oral comments it receives on the proposed rules. Written materials must be received on or before November 12<sup>th</sup> for consideration. The board may modify or amend a proposed rule at that time to include or exclude matters that are described in this notice.

Notice is further given to individuals with disabilities that this hearing is being held in a physically accessible place. Please notify the Department of Revenue at least 48 hours before the public hearing if you have special needs for which special arrangements must be made.

The proposed rules are available on the Department of Revenue's website: [http://dor.sd.gov/Publications/Public\\_Notices/PDFs/rules2018.pdf](http://dor.sd.gov/Publications/Public_Notices/PDFs/rules2018.pdf) and on South Dakota's Administrative Rules website: <http://rules.sd.gov/>. Paper copies of the proposed rules may be obtained without charge from:

South Dakota Department of Revenue  
Anderson Building  
445 E. Capitol Ave.  
Pierre, South Dakota 57501

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